

40301

9998

Utah State Tax Commission

Utah Individual Income Tax Return

All State Income Tax Dollars Fund Education
incometax.utah.gov

2013

TC-40

- **FOR AMENDED RETURN - ENTER CODE (1 - 5)** _____
see instructions

Your Social Security number

If a taxpayer is deceased in 2013 or 2014, complete page 3, Part 1.

Spouse's Social Security number

**IMPORTANT!****Social Security Number(s) Required**

Your first name		Last name	
Spouse's first name		Last name	
Mailing address			Telephone number
City	State	ZIP + 4	Foreign country (if not U. S.)

1. Filing status - enter code (see instructions) ● _____ Enter code here If using code 2 or 3, enter spouse's name and social security number above CODE 1 - Single 2 - Married filing jointly 3 - Married filing separately 4 - Head of household 5 - Qualifying widow(er)	2. Exemptions - enter number (see instructions) _____ a - Yourself _____ b - Spouse _____ c - Dependents _____ d - Dependents with a disability (see instr.) _____ e - Total exemptions (add a through d) From federal return	3. Election campaign fund - enter code (see instr.) CODE C - Constitution D - Democratic L - Libertarian R - Republican Yourself: ● _____ Spouse: ● _____ N - No contribution Does not increase your tax or reduce your refund.
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4. Federal adjusted gross income from federal return (see instructions.)	● 4	_____	.00
5. Additions to income from TC-40A, Part 1 (attach TC-40A, page 1) (see instructions)	● 5	_____	.00
6. Total income - add line 4 and line 5	6	_____	.00
7. State tax refund included on federal form 1040, line 10, if any (see instructions)	● 7	_____	.00
8. Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1) (see instructions)	● 8	_____	.00
9. Utah taxable income (loss) - subtract sum of lines 7 and 8 from line 6	● 9	_____	.00
10. Utah tax - multiply line 9 by 5% (.05) (not less than zero)	● 10	_____	.00
11. Exemption amount - multiply line 2e by \$2,925 (if line 4 is over \$150,000, see instr.)	● 11	_____	.00
12. Federal standard or itemized deductions (see instructions)	● 12	_____	.00
13. Add line 11 and line 12	13	_____	.00
14. State income tax deducted on federal Schedule A, line 5, if any (see instr.)	● 14	_____	.00
15. Subtract line 14 from line 13	15	_____	.00
16. Initial credit before phase-out - multiply line 15 by 6% (.06)	● 16	_____	.00
17. Enter: \$13,363 - if single or married filing separately \$20,045 - if head of household \$26,726 - if married filing jointly or qualifying widow(er)	● 17	_____	.00
18. Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19. Phase-out amount - multiply line 18 by 1.3% (.013)	● 19	_____	.00
20. Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	● 20	_____	.00
21. If you are a qualified exempt taxpayer, enter "X" (complete worksheet, see instr.)	● 21	_____	
22. Utah income tax - subtract line 20 from line 10 (not less than zero) (see instructions)	● 22	_____	.00

Filing electronically is quick, easy and free, and will speed up your refund

To learn more go to
taxexpress.
utah.gov

SSN:

23. Enter tax from TC-40, page 1, line 22	23	_____	.00
24. Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1) (see instructions)	● 24	_____	.00
25. Full-year resident, subtract line 24 from line 23 (not less than zero) (see instructions) Non or part-year resident, enter tax from TC-40B, line 37 (see instructions)	● 25	_____	.00
26. Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1) (see instructions)	● 26	_____	.00
27. Subtract line 26 from line 25 (not less than zero)	27	_____	.00
28. Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	● 28	_____	.00
29. AMENDED RETURN ONLY - previous refund (see instructions)	● 29	_____	.00
30. Recapture of low-income housing credit (see instructions)	● 30	_____	.00
31. Utah use tax (see instructions)	● 31	_____	.00
32. Total tax, use tax and additions to tax - add lines 27 through 31	32	_____	.00
33. Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1) (see instructions)	● 33	_____	.00
34. Credit for Utah income taxes prepaid from TC-546 and 2012 refund applied to 2013 (see instructions)	● 34	_____	.00
35. Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2) (see instructions)	● 35	_____	.00
36. Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2) (see instructions)	● 36	_____	.00
37. AMENDED RETURN ONLY - previous payments (see instructions)	● 37	_____	.00
38. Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2) (see instructions)	● 38	_____	.00
39. Total withholding and refundable credits - add lines 33 through 38	39	_____	.00
40. Tax due - subtract line 39 from line 32 (not less than zero) (see instructions)	TAX DUE ☹ 40	_____	.00
41. Penalty and interest (see instructions)	41	_____	.00
42. TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41 (see instructions)	● 42	_____	.00
43. REFUND - subtract line 32 from line 39 (not less than zero) (see instructions)	REFUND ☺ 43	_____	.00
44. Amount of refund from line 43 you want applied to your 2014 taxes (see instr.) ● 44	_____	.00	← Amount to be applied to 2014
45. DIRECT DEPOSIT YOUR REFUND - provide account information (see instructions for foreign accounts)			

● Bank routing number

● Bank account number

Enter "X" for bank account type

● Checking _____

● Savings _____

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules reflect my true tax status.

Your signature SIGN HERE		Date	Spouse's signature (if filing jointly, both <u>must</u> sign even if only one had income)		Date
Third Party Designee	Name of designee (if any) you authorize to discuss this return (see instructions)		Designee telephone number	● Designee personal ID number (PIN)	
	Preparer signature (see instructions)		Date	Preparer telephone number	● Preparer PTIN
Paid Preparer Section	Firm name and address				
	● Preparer EIN				

Attach TC-40 page 3 if you are filing for a deceased taxpayer, filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, requesting a direct deposit to be sent to your Utah Educational Savings Plan, requesting a direct deposit to be sent to a foreign account, or are no longer entitled to a homeowner's exemption.

40303

SSN:

Part 1 - Deceased Taxpayer Information (see instructions)

If the taxpayer shown on page 1 died in 2013 or 2014, enter the date of death here

● / /
mm dd yy

If the spouse shown on page 1 died in 2013 or 2014, enter the date of death here

● / /
mm dd yy

If you are claiming a refund due a deceased taxpayer and are not the surviving spouse, you must complete and attach form TC-131 to the return, and enter "X" here

● **Part 2 - Fiscal Year Filer** (see instructions)If filing a fiscal year return (a year other than January 1 through December 31, 2013), enter the fiscal year end (mm/yy). See further instructions at incometax.utah.gov/topics/fiscal-year-filing.● /
mm yy**Part 3 - Federal Form 8886 Filed** (see instructions)If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X". See form and instructions at irs.gov.● **Part 4 - Voluntary Contributions** (write the code and amount of each voluntary contribution)See explanation of each contribution at incometax.utah.gov/contributions (see instructions)

The "SCHOOL DIST. CODE" is an additional code used only if contributing to code 05 (see instr.)

Code Description**01** Utah Nongame Wildlife Account**02** Pamela Atkinson Homeless Account**03** Kurt Oscarson Children's Organ Transplant Account**05** School District & Nonprofit School Dist. Foundation (enter school district code)See codes at incometax.utah.gov/contributions/school-district-contributions**09** Cat & Dog Community Spay and Neuter Program**11** Canine Body Armor Account**12** Invest More for Education Account**13** Youth Development Organization Account**14** Youth Character Organization Account

CODE	AMOUNT	SCHOOL DIST. CODE
● <input type="text"/>	<input type="text"/>	<input type="text"/>
● <input type="text"/>	<input type="text"/>	<input type="text"/>
● <input type="text"/>	<input type="text"/>	<input type="text"/>
● <input type="text"/>	<input type="text"/>	<input type="text"/>

Total voluntary contributions (add all voluntary contributions and enter the total here and on TC-40, page 2, line 28)**Part 5 - Utah Educational Savings Plan - Refund Application** (see instructions)

To deposit your total refund in your Utah Educational Savings Plan (UESP) account(s), enter "X".

●

Partial refunds are not allowed. UESP will divide your refund equally between all your accounts.

If you have no account, UESP will send you an Account Agreement to open an account. If you fail to return the agreement within the time frame UESP designates, your refund will be returned to you by UESP without interest or earnings. See further instructions at uesp.org or call 801-321-7188 or 1-800-418-2551.**Part 6 - Direct Deposit to Foreign Account** (see instructions)

If you elect to direct deposit your refund to an account outside the United States and its territories, enter "X"

●

The Tax Commission cannot transfer a refund to an account outside the United States and its territories. By checking this box, your refund will not be direct deposited, but will be sent to you by check.

Part 7 - Property Owner's Residential Exemption Termination Declaration (see instructions)

If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC 59-2-103 for your primary residence, enter "X" and enter the county code where residence is located (see instructions for county codes and additional information).

● Enter "X"

● Code here

Mail
RETURNS WITH ➤ Utah State Tax Commission
PAYMENTS to: 210 N 1950 W
Salt Lake City, UT 84134-0266

Mail
ALL OTHER ➤ Utah State Tax Commission
RETURNS to: 210 N 1950 W
Salt Lake City, UT 84134-0260

Part 1 - Utah Withholding Tax Schedule

Your last name

Your social security number

Line explanations:

- 1 Employer/payer ID number (from W-2 box "b" or 1099)
- 2 Utah withholding ID number (from W-2 box "15" or 1099)
(14 characters, ending in WTH, no hyphens)
- 3 Employer/payer name and address (from W-2 box "c" or 1099)
- 4 Enter "X" if reporting Utah withholding from form 1099
- 5 Employee's SSN (from W-2 box "a" or 1099)
- 6 Utah wages/income (from W-2 box "16" or 1099)
- 7 Utah withholding tax (from W-2 box "17" or 1099)

IMPORTANT

Do not send your W-2s and 1099s with your return. Instead, enter W-2 and 1099 information below, but **only** if there is Utah withholding on the form.

Use additional TC-40W forms if you have more than four W-2s and/or 1099s with Utah withholding tax.

Enter mineral production withholding from TC-675R in Part 2 of TC-40; enter pass-through entity withholding in Part 3 of TC-40W.

*** See illustration instructions ***

First W-2 or 1099

1 _____

2 _____ ◀14 characters, no hyphens

3 _____

4 _____

5 _____

6 _____ .00

7 _____ .00

Second W-2 or 1099

1 _____

2 _____ ◀14 characters, no hyphens

3 _____

4 _____

5 _____

6 _____ .00

7 _____ .00

Third W-2 or 1099

1 _____

2 _____ ◀14 characters, no hyphens

3 _____

4 _____

5 _____

6 _____ .00

7 _____ .00

Fourth W-2 or 1099

1 _____

2 _____ ◀14 characters, no hyphens

3 _____

4 _____

5 _____

6 _____ .00

7 _____ .00

Enter total income tax withholding from all lines 7.
Enter this total on form TC-40, page 2, line 33.

.00

Do not send W-2s or 1099s.

Submit this page ONLY if data entered.

Attach completed schedule to your 2013 Utah income tax return.

Mineral Production and Pass-through Withholding Tax

Your last name

Your social security number

Part 2 - Utah Mineral Production Withholding Tax - TC-675R

Do not send TC-675Rs or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-40Ws if needed.

Line explanations:

- 1 Producer's EIN from box "2" of TC-675R
 2 Producer's name from box "1" of TC-675R
 3 Producer's Utah withholding ID # from box "3" of TC-675R
 (14-characters, ending in WMP, no hyphens)

- 4 Pass-through entity EIN, if credit from partnership or S corporation
 (enter EIN from Utah Schedule K-1)
 5 Utah mineral production withholding tax from box "6" of TC-675R or
 from Utah Schedule K-1

*** See illustration instructions *****First TC-675R or Utah Schedule K-1**

1 _____
 2 _____
 3 _____ <14 characters, no hyphens
 4 _____
 5 _____ .00

Second TC-675R or Utah Schedule K-1

1 _____
 2 _____
 3 _____ <14 characters, no hyphens
 4 _____
 5 _____ .00

Third TC-675R or Utah Schedule K-1

1 _____
 2 _____
 3 _____ <14 characters, no hyphens
 4 _____
 5 _____ .00

Fourth TC-675R or Utah Schedule K-1

1 _____
 2 _____
 3 _____ <14 characters, no hyphens
 4 _____
 5 _____ .00

Enter total mineral production withholding tax from all lines 5. Enter this total on form TC-40, page 2, line 36.

.00

Part 3 - Utah Pass-through Entity Taxpayer Withholding - Utah Schedule K-1

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-40Ws if needed.

Line explanations:

- 1 Pass-through entity EIN from Utah Schedule K-1 box "A"

- 2 Name of pass-through entity from Utah Schedule K-1 box "B"
 3 Utah withholding tax paid by pass-through entity

First Utah Schedule K-1

1 _____
 2 _____
 3 _____ .00

Second Utah Schedule K-1

1 _____
 2 _____
 3 _____ .00

Third Utah Schedule K-1

1 _____
 2 _____
 3 _____ .00

Fourth Utah Schedule K-1

1 _____
 2 _____
 3 _____ .00

Enter total pass-through withholding tax from all lines 3. Enter on TC-40, page 2, line 35.

.00

Do not send TC-675Rs or Utah Schedules K-1.

Use additional forms TC-40W, Part 2 or Part 3 if needed.

Submit this page ONLY if data entered.

Attach completed schedule to your 2013 Utah income tax return.

Income Tax Supplemental Schedule

Your last name _____

Your social security number _____

Part 1 - Additions to Income (write the code and amount of each addition to income, see instructions)

Code	Code	Code	Amount
51 Lump sum distribution	56 Child's income excluded from parent's return	• _____	_____ .00
53 Medical Savings Account (MSA) addback*	57 Municipal bond interest	• _____	_____ .00
54 Utah Educational Savings Plan (UESP) addback *	60 Untaxed income of a resident trust	• _____	_____ .00
55 Reimbursed adoption expenses *	61 Untaxed income of a nonresident trust	• _____	_____ .00
* To the extent previously deducted or credited on Utah return	69 Equitable adjustments - attach explanation	• _____	_____ .00
		• _____	_____ .00

Total additions to income (add all additions to income and enter total here and on TC-40, line 5) _____ .00

Part 2 - Subtractions from Income (write the code and amount of each subtraction from income, see instructions)

Code	Code	Code	Amount
71 Interest from U. S. Government Obligations	78 Railroad retirement income	• _____	_____ .00
77 Native American income	79 Equitable adjustments - attach explanation	• _____	_____ .00
• Your enrollment number Tribe Code	82 Nonresident active duty military pay	• _____	_____ .00
_____	85 State tax refund distributed to beneficiary	• _____	_____ .00
• Spouse's enrollment number Code	88 Nonresident military spouse income	• _____	_____ .00
_____		• _____	_____ .00
		• _____	_____ .00

Total subtractions from income (add all subtractions and enter total here and on TC-40, line 8) _____ .00

Part 3 - Apportionable Nonrefundable Credits (write the code and amount of each nonrefundable credit, see instructions)

Code	Code	Code	Amount
04 Capital gain transactions credit	22 Medical Care Savings Account (MSA) credit	• _____	_____ .00
18 Retirement tax credit (attach TC-40C)	23 Health benefit plan credit	• _____	_____ .00
20 Utah Educational Savings Plan (UESP) credit	24 Qualifying solar project credit	• _____	_____ .00
	26 Gold and silver coin sale credit	• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00

Total apportionable nonrefundable credits (add all credits and enter total here and on TC-40, line 24) _____ .00

Part 4 - Nonapportionable Nonrefundable Credits (write the code and amount of each nonrefundable credit, see instructions)

Code	Code	Code	Amount
01 At-home parent credit	12 Research activities credit	• _____	_____ .00
02 Qualified sheltered workshop credit	13 Carryover of mach./equip. research credit	• _____	_____ .00
Name _____	17 Tax paid to another state (attach TC-40S)	• _____	_____ .00
05 Clean fuel vehicle credit	19 Live organ donation expenses credit	• _____	_____ .00
06 Historic preservation credit	21 Renewable residential energy systems credit	• _____	_____ .00
07 Enterprise zone credit	25 Combat related death credit	• _____	_____ .00
08 Low-income housing credit	27 Veteran employment tax credit	• _____	_____ .00
10 Recycling market dev. zone credit			

Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26) _____ .00

Continued - Income Tax Supplemental Schedule

Your last name

Your social security number

Part 5 - Refundable Credits (write the code and amount of each refundable credit, see instructions)

Code	Code	Code	Amount
39 Renewable commercial energy systems	47 Agricultural off-highway gas/undyed diesel	● _____	_____ .00
40 Targeted business tax credit	48 Farm operation hand tools	● _____	_____ .00
41 Special needs adoption credit		● _____	_____ .00
		● _____	_____ .00
		● _____	_____ .00
		● _____	_____ .00
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)			_____ .00

Submit this page ONLY if data entered
Attach completed schedule to your 2013 Utah Income Tax return